22nd April 1948]

## APPENDIX III.

[Vide item IV (3) on page 158 supra.]

*A Bill to re-enact the Madras Tobacco (Taxation of Sales and Licensing) (Amendment) Act, 1940, and to repeal and re-enact with certain modifications, the Madras Tobacco Taxation of Sales and Licensing (Repeal) and General Sales Tax (Amendment) Act, 1944.*

(As passed by the Assembly.)

26 Geo. 5, ch. 2. WHEREAS the Governor of Madras by a Proclamation made under section 93 of the Government of India Act, 1935, on the 30th day of October 1939 assumed to himself all powers vested by or under that Act in the Provincial Legislature and in either Chamber of the Provincial Legislature, subject to the provisions contained in the Proclamation ;

Madras Act IV of 1940. Madras Act XII of 1944. AND WHEREAS in pursuance of those powers, the Madras Tobacco (Taxation of Sales and Licensing) (Amendment) Act, 1940, and the Madras Tobacco Taxation of Sales and Licensing (Repeal) and General Sales Tax (Amendment) Act, 1944, have been enacted ;

AND WHEREAS the said Proclamation was revoked by the Governor on the 30th day of April 1946 ;

AND WHEREAS the two Acts aforesaid will expire on the 30th day of April 1948, by reason of sub-section (4) of the said section 93 read with paragraph 6 of the India (Provisional Constitution) Order, 1947 ;

Madras Act IV of 1940. Madras Act XII of 1944. AND WHEREAS it is expendient to re-enact the Madras Tobacco (Taxation of Sales and Licensing) (Amendment) Act, 1940, and to repeal and re-enact with certain modifications the Madras Tobacco Taxation of Sales and Licensing (Repeal) and General Sales Tax (Amendment) Act, 1944 ;

It is hereby enacted as follows :—

1. This Act may be called the Madras Tobacco Taxation of Sales and Licensing (Re-enacting) Act, 1948. Short title.

2. (1) The Madras Tobacco (Taxation of Sales and Licensing) (Amendment) Act, 1940, is hereby re-enacted, subject to the modification specified in sub-section (2). Re-enactment of Madras Act IV of 1940. Madras Act IV of 1940.

(2) In the preamble to the Act aforesaid, for the second and third paragraphs, the following paragraph shall be substituted, namely :—

"It is hereby enacted as follows :—"

*Explanation.*—Nothing contained in this section shall be deemed to affect the operation of section 3 of this Act.

Madras Act VIII of 1939. 3. The operation of the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939, as amended by Madras Act IV of 1940, is hereby suspended : Suspension of Madras Act VIII of 1939, as amended by Madras Act IV of 1940.

Provided that the Provincial Government may, by notification in the *Fort St. George Gazette* and with effect from such

date as may be specified therein, cancel such suspension, whereupon the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939, amended as aforesaid, shall come into force in the whole of the Province of Madras on the date so specified. Madras Act VIII of 1939.

Effect of suspension of Madras Act VIII of 1939.

4. So long as the operation of the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939, remains suspended by virtue of section 3 of this Act, section 4 of the Madras General Sales Tax Act, 1939, shall have effect as if for the words, brackets and figures "manufactured tobacco as defined in the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939" occurring therein, the words "tobacco in any form, whether manufactured or not," had been substituted. Madras Act VIII of 1939. Madras Act IX of 1939. Madras Act VIII of 1939.

Repeal of Madras Act XII of 1944.

5. The Madras Tobacco Taxation of Sales and Licensing (Repeal) and General Sales Tax (Amendment) Act 1944, is hereby repealed; and by reason of such repeal, the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939, as amended by Madras Act IV of 1940 shall, subject to the provisions of section 3 of this Act, be deemed to have revived. Madras Act XII of 1944. Madras Act VIII of 1939

## APPENDIX. IV

[Vide item IV (4) on page 165 supra.)

*A Bill for imposing certain restrictions on habitual offenders in the Province of Madras.*

(As passed by the Assembly.)

WHEREAS it is expedient to impose certain restrictions on habitual offenders in the Province of Madras; It is hereby enacted as follows:—

### PRELIMINARY.

Short title, extent and commencement.

1. (1) This Act may be called the Madras Restriction of Habitual Offenders Act, 1948.

(2) It extends to the whole of the Province of Madras.

(3) It shall come into force on the 29th day of April 1948.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context—

(1) "district" includes the presidency-town;

(2) "District Magistrate" means in the case of the presidency-town, the Commissioner of Police;

(3) "Government" means the Provincial Government;